



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

48 Stillwater 0908 Park City Public Schools

### 0846 Park City Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,178,892.84	1,178,892.84	0.00	0.00	0.00	0.00
21XX Support Services - Students	50,571.37	50,571.37	0.00	0.00	0.00	0.00
222X Educational Media Services	30,361.20	30,361.20	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	27,476.76	27,476.76	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	99,420.25	99,420.25	0.00	0.00	0.00	0.00
25XX Support Services - Business	67,041.18	0.00	67,041.18	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	192,807.35	192,807.35	0.00	0.00	0.00	0.00
27XX Student Transportation Services	200,307.84	200,307.84	0.00	0.00	0.00	0.00
31XX Food Services	153,510.79	153,510.79	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,309.38	3,309.38	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	30,884.51	30,884.51	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	23,436.00	0.00	0.00	23,436.00	0.00	0.00
9999 Undistributed	1,281.79	1,281.79	0.00	0.00	0.00	0.00
<b>Totals</b>	2,059,301.26	1,968,824.08	67,041.18	23,436.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,059,301.26					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**48 Stillwater 0908 Park City Public Schools**

**0847 Park City H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	580,910.23	563,018.22	0.00	17,892.01	0.00	0.00
21XX Support Services - Students	14,095.95	14,095.95	0.00	0.00	0.00	0.00
222X Educational Media Services	3,548.25	3,548.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	39,955.19	39,955.19	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	34,665.67	34,665.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	51,844.30	0.00	51,844.30	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	139,075.30	139,075.30	0.00	0.00	0.00	0.00
27XX Student Transportation Services	171,417.06	171,417.06	0.00	0.00	0.00	0.00
31XX Food Services	6,663.58	6,663.58	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,012.67	14,012.67	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	82,532.33	82,532.33	0.00	0.00	0.00	0.00
<b>Totals</b>	1,138,720.53	1,068,984.22	51,844.30	17,892.01	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,138,720.53					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0846 Park City Elem	Indirect/Direct	67,041.18 / 1,968,824.08	3.41%				
	LE 0847 Park City H S	Indirect/Direct	51,844.30 / 1,068,984.22	4.85%				
Line B Preliminary Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0846 Park City Elem			0.0483	0.0457	0.0435	0.0425	3.41%
	0847 Park City H S			0.0483	0.0457	0.0435	0.0425	4.85%
Line C Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0846 Park City Elem			0.0000	0.0000	0.0000	0.0000	
	0847 Park City H S			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2013	2014	2015	2016	2017
	0846 Park City Elem			0.0483	0.0457	0.0435	0.0425	
	0847 Park City H S			0.0483	0.0457	0.0435	0.0425	
Line E Five Year Average with 5% Discount	LE						2017	LE Reclaasified Rate
	0846 Park City Elem						4.07%	
	0847 Park City H S						4.34%	
Line F Average of LE's contained under one School System Code (SS)							2017	SS Reclaasified Rate
	0908 Park City Public Schools		Your Preliminary Rate by School System (SS) is:				4.21%	
			This same rate is applied to both EL and HS in the same SS					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

**48 Stillwater 0909 Columbus Public Schools**

### 0848 Columbus Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,448,596.07	2,448,596.07	0.00	0.00	0.00	0.00
21XX Support Services - Students	120,337.63	120,337.63	0.00	0.00	0.00	0.00
222X Educational Media Services	105,724.12	105,724.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	146,445.42	146,445.42	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	382,918.45	337,978.45	0.00	44,940.00	0.00	0.00
25XX Support Services - Business	97,020.15	0.00	89,005.15	8,015.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	421,600.70	401,258.77	0.00	20,341.93	0.00	0.00
27XX Student Transportation Services	254,568.40	204,818.40	0.00	49,750.00	0.00	0.00
31XX Food Services	257,632.01	257,249.32	0.00	382.69	0.00	0.00
34XX Extracurricular - Activities	14,422.10	14,422.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	40,758.49	40,758.49	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	67,197.25	0.00	0.00	67,197.25	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,490.98	0.00	0.00	8,490.98	0.00	0.00
<b>Totals</b>	4,365,711.77	4,077,588.77	89,005.15	199,117.85	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	4,365,711.77					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**48 Stillwater 0909 Columbus Public Schools**

#### 0849 Columbus H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,340,571.35	1,340,571.35	0.00	0.00	0.00	0.00
21XX Support Services - Students	73,708.92	73,708.92	0.00	0.00	0.00	0.00
222X Educational Media Services	120,381.45	120,381.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	69,248.08	69,248.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	158,754.66	158,754.66	0.00	0.00	0.00	0.00
25XX Support Services - Business	63,939.74	0.00	63,939.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	275,084.45	259,742.53	0.00	15,341.92	0.00	0.00
27XX Student Transportation Services	206,510.53	156,760.53	0.00	49,750.00	0.00	0.00
31XX Food Services	5,558.21	5,558.21	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	48,864.33	48,864.33	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	119,468.48	119,468.48	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	3,116.54	0.00	0.00	3,116.54	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,466.73	0.00	0.00	3,466.73	0.00	0.00
<b>Totals</b>	2,488,673.47	2,353,058.54	63,939.74	71,675.19	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,488,673.47					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0848 Columbus Elem	Indirect/Direct	89,005.15 / 4,077,588.77	2.18%		
	LE 0849 Columbus H S	Indirect/Direct	63,939.74 / 2,353,058.54	2.72%		

  

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0848 Columbus Elem	0.0106	0.0100	0.0106	0.0106	2.18%
	0849 Columbus H S	0.0106	0.0100	0.0106	0.0106	2.72%

  

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0848 Columbus Elem	0.0000	0.0000	0.0000	0.0000	
	0849 Columbus H S	0.0000	0.0000	0.0000	0.0000	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0848 Columbus Elem	0.0106	0.0100	0.0106	0.0106	
	0849 Columbus H S	0.0106	0.0100	0.0106	0.0106	

  

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0848 Columbus Elem	1.21%	
	0849 Columbus H S	1.31%	

  

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0909 Columbus Public Schools	<b>1.26%</b>	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

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Line F: Average together the results from Line E.

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**48 Stillwater 0910 Reed Point Public Schools**

#### 0850 Reed Point Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	388,142.47	388,142.47	0.00	0.00	0.00	0.00
21XX Support Services - Students	150.00	150.00	0.00	0.00	0.00	0.00
222X Educational Media Services	10,762.74	10,762.74	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	40,891.08	40,891.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	11,186.93	11,186.93	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	87.98	0.00	87.98	0.00	0.00	0.00
25XX Support Services - Business	73,589.18	3,610.42	69,978.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	68,047.93	68,047.93	0.00	0.00	0.00	0.00
27XX Student Transportation Services	34,581.13	34,581.13	0.00	0.00	0.00	0.00
31XX Food Services	47,553.34	47,553.34	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	828.30	828.30	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	12,785.15	12,785.15	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	9,390.02	0.00	0.00	9,390.02	0.00	0.00
<b>Totals</b>	697,996.25	618,539.49	70,066.74	9,390.02	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	697,996.25					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**48 Stillwater 0910 Reed Point Public Schools**

#### 0851 Reed Point H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	243,242.74	243,242.74	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,208.27	6,208.27	0.00	0.00	0.00	0.00
22XX Educational Media Services	4,279.12	4,279.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	40,575.69	40,575.69	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	14,797.35	14,797.35	0.00	0.00	0.00	0.00
25XX Support Services - Business	70,069.65	0.00	70,069.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	62,885.80	62,885.80	0.00	0.00	0.00	0.00
27XX Student Transportation Services	35,813.96	35,813.96	0.00	0.00	0.00	0.00
31XX Food Services	14,525.10	14,525.10	0.00	0.00	0.00	0.00
33XX Community Services	1,500.00	1,500.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,412.85	5,412.85	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,315.66	17,315.66	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	468.93	0.00	0.00	468.93	0.00	0.00
<b>Totals</b>	517,095.12	446,556.54	70,069.65	468.93	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	517,095.12					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
LE 0850 Reed Point Elem		Indirect/Direct	70,066.74 / 618,539.49	11.33%		
LE 0851 Reed Point H S		Indirect/Direct	70,069.65 / 446,556.54	15.69%		

  

Line B Preliminary Indirect Cost Rates		LE	2013	2014	2015	2016	2017
		0850 Reed Point Elem	0.0626	0.0625	0.0595	0.0660	11.33%
		0851 Reed Point H S	0.0626	0.0625	0.0595	0.0660	15.69%

  

Line C Approved Indirect Cost Rates		LE	2013	2014	2015	2016	2017
		0850 Reed Point Elem	0.0000	0.0000	0.0000	0.0000	
		0851 Reed Point H S	0.0000	0.0000	0.0000	0.0000	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates		LE	2013	2014	2015	2016	2017
		0850 Reed Point Elem	0.0626	0.0625	0.0595	0.0660	
		0851 Reed Point H S	0.0626	0.0625	0.0595	0.0660	

  

Line E Five Year Average with 5% Discount		LE	2017	LE Reclaasified Rate
		0850 Reed Point Elem	6.91%	
		0851 Reed Point H S	7.74%	

  

Line F Average of LE's contained under one School System Code (SS)			2017	SS Reclaasified Rate
0910 Reed Point Public Schools		<b>Your Preliminary Rate by School System (SS) is:</b>	<b>7.33%</b>	
This same rate is applied to both EL and HS in the same SS				

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**48 Stillwater 0911 Molt Elementary**

**0852 Molt Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	50,892.18	50,892.18	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,043.42	1,043.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,808.63	10,808.63	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,795.48	0.00	5,795.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	15,167.19	15,167.19	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,692.02	2,692.02	0.00	0.00	0.00	0.00
33XX Community Services	439.64	439.64	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,096.20	0.00	0.00	1,096.20	0.00	0.00
<b>Totals</b>	87,934.76	81,043.08	5,795.48	1,096.20	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	87,934.76					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0852 Molt Elem</b>	Indirect/Direct	5,795.48 / 81,043.08	7.15%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0852 Molt Elem	0.0092	0.0151	0.0156	0.0211	7.15%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0852 Molt Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0852 Molt Elem	0.0092	0.0151	0.0156	0.0211	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0852 Molt Elem			2.52%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2017</u>	<u>SS Reclaasified Rate</u>
0911 Molt Elementary		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**48 Stillwater 0912 Fishtail Elementary**

#### 0853 Fishtail Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	54,858.24	54,858.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	25,901.17	25,901.17	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,806.94	0.00	19,806.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	21,091.61	20,962.61	0.00	129.00	0.00	0.00
27XX Student Transportation Services	18,033.56	18,033.56	0.00	0.00	0.00	0.00
31XX Food Services	9,826.25	9,826.25	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	659.24	0.00	0.00	659.24	0.00	0.00
<b>Totals</b>	150,177.01	129,581.83	19,806.94	788.24	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	150,177.01					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

<b>Line A</b>				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0853 Fishtail Elem</b>	Indirect/Direct	19,806.94 / 129,581.83	15.29%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0853 Fishtail Elem	0.1156	0.1142	0.1135	0.1165	15.29%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0853 Fishtail Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0853 Fishtail Elem	0.1156	0.1142	0.1135	0.1165	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0853 Fishtail Elem			11.64%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2017</u>	<u>SS Reclaasified Rate</u>
0912 Fishtail Elementary		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

**11.64%**

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

48 Stillwater 0916 Nye Elementary

0857 Nye Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	62,366.81	61,350.47	0.00	1,016.34	0.00	0.00
21XX Support Services - Students	8,041.01	8,041.01	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,991.38	10,991.38	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	20,669.94	20,669.94	0.00	0.00	0.00	0.00
27XX Student Transportation Services	801.60	801.60	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,757.98	0.00	0.00	1,757.98	0.00	0.00
<b>Totals</b>	104,628.72	101,854.40	0.00	2,774.32	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	104,628.72					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

<b>Line A</b>	<b>LE 0857 Nye Elem</b>	Indirect/Direct	0.00 / 101,854.40	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0857 Nye Elem	0.0013	0.0029	0.0008	0.0010	0.00%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0857 Nye Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0857 Nye Elem	0.0013	0.0029	0.0008	0.0010	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0857 Nye Elem			0.11%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2017</u>	<u>SS Reclaasified Rate</u>
0916 Nye Elementary		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

**0.11%**

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**48 Stillwater 0917 Rapelje Public Schools**

#### 0858 Rapelje Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	275,227.17	275,227.17	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,668.70	1,668.70	0.00	0.00	0.00	0.00
222X Educational Media Services	9,456.32	9,456.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	76,522.23	76,522.23	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	29,439.42	29,439.42	0.00	0.00	0.00	0.00
25XX Support Services - Business	47,699.20	18,644.92	24,423.44	4,630.84	0.00	0.00
26XX Operation and Maintenance of Plant Services	50,950.10	50,950.10	0.00	0.00	0.00	0.00
27XX Student Transportation Services	41,161.79	38,613.43	0.00	2,548.36	0.00	0.00
31XX Food Services	32,544.58	32,544.58	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,374.31	1,374.31	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,644.11	5,644.11	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	636.41	0.00	0.00	636.41	0.00	0.00
<b>Totals</b>	572,324.34	540,085.29	24,423.44	7,815.61	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	572,324.34					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**48 Stillwater 0917 Rapelje Public Schools**

#### 0859 Rapelje H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	259,632.65	249,224.65	0.00	10,408.00	0.00	0.00
21XX Support Services - Students	3,400.00	3,400.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,380.18	4,380.18	0.00	0.00	0.00	0.00
222X Educational Media Services	7,579.40	7,579.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	76,528.13	76,528.13	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	29,958.29	29,958.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	53,692.82	18,644.92	24,854.46	10,193.44	0.00	0.00
26XX Operation and Maintenance of Plant Services	110,985.75	110,985.75	0.00	0.00	0.00	0.00
27XX Student Transportation Services	45,957.35	43,408.99	0.00	2,548.36	0.00	0.00
31XX Food Services	17,376.08	17,376.08	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,602.81	5,602.81	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	27,293.19	27,293.19	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	217.72	0.00	0.00	217.72	0.00	0.00
<b>Totals</b>	642,604.37	594,382.39	24,854.46	23,367.52	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	642,604.37					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
LE 0858 Rapelje Elem		Indirect/Direct	24,423.44 / 540,085.29	4.52%		
LE 0859 Rapelje H S		Indirect/Direct	24,854.46 / 594,382.39	4.18%		

  

Line B Preliminary Indirect Cost Rates		LE	2013	2014	2015	2016	2017
		0858 Rapelje Elem	0.0353	0.0352	0.0352	0.0351	4.52%
		0859 Rapelje H S	0.0353	0.0352	0.0352	0.0351	4.18%

  

Line C Approved Indirect Cost Rates		LE	2013	2014	2015	2016	2017
		0858 Rapelje Elem	0.0000	0.0000	0.0000	0.0000	
		0859 Rapelje H S	0.0000	0.0000	0.0000	0.0000	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates		LE	2013	2014	2015	2016	2017
		0858 Rapelje Elem	0.0353	0.0352	0.0352	0.0351	
		0859 Rapelje H S	0.0353	0.0352	0.0352	0.0351	

  

Line E Five Year Average with 5% Discount		LE	2017	LE Reclaasified Rate
		0858 Rapelje Elem	3.53%	
		0859 Rapelje H S	3.47%	

  

Line F Average of LE's contained under one School System Code (SS)		2017	SS Reclaasified Rate
0917 Rapelje Public Schools		<b>3.50%</b>	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**48 Stillwater 0919 Absarokee Public Schools**

#### 0861 Absarokee Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,133,673.16	1,133,673.16	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,956.97	1,956.97	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,532.58	6,532.58	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	77,560.58	77,560.58	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	145,665.07	145,665.07	0.00	0.00	0.00	0.00
25XX Support Services - Business	70,907.19	0.00	70,907.19	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	268,065.32	268,065.32	0.00	0.00	0.00	0.00
27XX Student Transportation Services	97,038.50	97,038.50	0.00	0.00	0.00	0.00
31XX Food Services	125,946.98	125,946.98	0.00	0.00	0.00	0.00
33XX Community Services	24,638.90	24,638.90	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	140.26	140.26	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	32,062.37	32,062.37	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,048.05	0.00	0.00	3,048.05	0.00	0.00
<b>Totals</b>	1,987,235.93	1,913,280.69	70,907.19	3,048.05	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,987,235.93					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

**48 Stillwater 0919 Absarokee Public Schools**

**0862 Absarokee H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	836,928.23	807,922.23	0.00	29,006.00	0.00	0.00
221X Improvement of Instruction Services	17,464.51	17,464.51	0.00	0.00	0.00	0.00
222X Educational Media Services	2,537.42	2,537.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	80,357.03	80,357.03	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	38,128.17	38,128.17	0.00	0.00	0.00	0.00
25XX Support Services - Business	71,112.24	0.00	71,112.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	183,523.96	183,523.96	0.00	0.00	0.00	0.00
27XX Student Transportation Services	95,444.01	95,444.01	0.00	0.00	0.00	0.00
31XX Food Services	40,681.07	40,681.07	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,920.23	21,920.23	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	66,015.03	66,015.03	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	8,650.58	0.00	0.00	8,650.58	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,323.05	0.00	0.00	1,323.05	0.00	0.00
<b>Totals</b>	1,464,085.53	1,353,993.66	71,112.24	38,979.63	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,464,085.53					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0861 Absarokee Elem	Indirect/Direct	70,907.19 / 1,913,280.69	3.71%		
	LE 0862 Absarokee H S	Indirect/Direct	71,112.24 / 1,353,993.66	5.25%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0861 Absarokee Elem	0.0244	0.0241	0.0248	0.0273	3.71%
	0862 Absarokee H S	0.0244	0.0241	0.0248	0.0273	5.25%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0861 Absarokee Elem	0.0000	0.0000	0.0000	0.0000	
	0862 Absarokee H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0861 Absarokee Elem	0.0244	0.0241	0.0248	0.0273	
	0862 Absarokee H S	0.0244	0.0241	0.0248	0.0273	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0861 Absarokee Elem	2.62%	
	0862 Absarokee H S	2.91%	

Line F Average of LE's contained under one School System Code (SS)		2017	SS Reclaasified Rate
0919 Absarokee Public Schools	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>2.77%</b>	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.